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# **NINTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND**

**ALEXANDRIA, LOUISIANA**

**DECEMBER 31, 2001**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/10/02

**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND**

**DECEMBER 31, 2001**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

Judges of Ninth Judicial District Court  
Judicial Expense Fund

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account group financial statements of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2001, as listed in the table of contents. These financial statements are the responsibility of the District Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Ninth Judicial District Court, Judicial Expense Fund, as of December 31, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, the combining, individual fund, and account group financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of each of the individual funds and account group of the Ninth Judicial District Court, Judicial Expense Fund as of December 31, 2001, and the results of operations of such funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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PAYNE, MOORE & HERRINGTON, LLP

Judges of Ninth Judicial District Court  
Judicial Expense Fund

In accordance with *Government Auditing Standards*, we have also issued a report dated May 28, 2002, on our consideration of the Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

May 28, 2002

**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP  
DECEMBER 31, 2001**

**EXHIBIT A**

	Governmental Fund Types		Account Group	Totals
	General	Special Revenue	General Fixed Assets	(Memorandum Only)
<b>ASSETS</b>				
Cash	\$ 177,272	\$ 467,040	\$	\$ 644,312
Receivables	8,075	49,617		57,692
Due from other funds	42,584			42,584
Equipment			389,596	389,596
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 227,931</u></b>	<b><u>\$ 516,657</u></b>	<b><u>\$ 389,596</u></b>	<b><u>\$ 1,134,184</u></b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>				
<b>LIABILITIES</b>				
Bank overdraft	\$	\$ 4,543	\$	\$ 4,543
Accounts payable	4,128	2,703		6,831
Intergovernmental payables				
State of Louisiana		1,682		1,682
Rapides Parish Police Jury	8,280	10,262		18,542
Due to other funds		42,584		42,584
Total Liabilities	12,408	61,774	-	74,182
<b>EQUITY AND OTHER CREDITS</b>				
Investment in general fixed assets			389,596	389,596
Fund Balances:				
Unreserved - Undesignated	215,523	454,883		670,406
Total Equity and Other Credits	215,523	454,883	389,596	1,060,002
<b><u>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</u></b>	<b><u>\$ 227,931</u></b>	<b><u>\$ 516,657</u></b>	<b><u>\$ 389,596</u></b>	<b><u>\$ 1,134,184</u></b>

The accompanying notes are an integral part of the financial statements.



**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
YEAR ENDED DECEMBER 31, 2001**

**EXHIBIT B**

	General	Special Revenue	Totals (Memorandum Only)
<b>REVENUES</b>			
Intergovernmental -			
Court and administrative fees	\$ 171,793	\$	\$ 171,793
Other	2,096	122,426	124,522
Collection fees		336,135	336,135
Grants	4,854		4,854
Interest	3,956	14,327	18,283
Total Revenues	<u>182,699</u>	<u>472,888</u>	<u>655,587</u>
<b>EXPENDITURES</b>			
Current			
General government			
Counseling and contract services		27,559	27,559
Insurance premiums	3,440	1,151	4,591
Parking fees	2,054		2,054
Legal and other professional	3,830	538	4,368
Office supplies, etc.	6,641	10,729	17,370
Computer supplies and expense	4,582	1,377	5,959
Drug testing program		54,248	54,248
Travel	3,059	5,845	8,904
Telephone and internet	5,556	2,441	7,997
Meeting and jury expense	2,629	2,638	5,267
Training and membership fees	6,446	10,496	16,942
Operating assistance to Rapides Parish Police Jury - Supplemental pay and benefits - clerks, reporters, and office support staff	65,012	157,683	222,695
Bank charges	152	261	413
Juvenile and teen programs	7,809		7,809
Administrative fees		42,584	42,584
Court reporters expense	3,218		3,218
Capital outlay	44,957	19,426	64,383
Total Expenditures	<u>159,385</u>	<u>336,976</u>	<u>496,361</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	23,314	135,912	159,226
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>192,209</u>	<u>318,971</u>	<u>511,180</u>
<b><u>FUND BALANCES, END OF YEAR</u></b>	<u>\$ 215,523</u>	<u>\$ 454,883</u>	<u>\$ 670,406</u>

The accompanying notes are an integral part of the financial statements.

NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2001

EXHIBIT C

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Intergovernmental -						
Court and administrative fees	\$ 172,000	\$ 171,793	\$ (207)	\$	\$	\$
Other	2,000	2,096	96	117,833	122,426	4,593
Collection fees				335,528	336,135	607
Grants	5,000	4,854	(146)			
Interest	4,000	3,956	(44)	19,198	14,327	(4,871)
Total Revenues	183,000	182,699	(301)	472,559	472,888	329
<b>EXPENDITURES</b>						
Current						
General government						
Counseling and contract services						
Insurance premiums	3,500	3,440	60	26,252	27,559	(1,307)
Parking fees	2,000	2,054	(54)	1,155	1,151	4
Legal and other professional	3,800	3,830	(30)	538	538	-
Office supplies, etc.	6,500	6,641	(141)	13,310	10,729	2,581
Computer supplies and expense	5,000	4,582	418	2,359	1,377	982
Drug testing program				53,687	54,248	(561)
Travel				4,110	5,845	(1,735)
Telephone and internet	3,000	3,059	(59)	2,700	2,441	259
Meeting and jury expense	5,500	5,556	(56)	3,450	2,638	812
Training and membership fees	2,700	2,629	71	13,032	10,496	2,536
Operating assistance to Rapides Parish Police Jury - Supplemental	6,500	6,446	54	162,548	157,683	4,865
pay and benefits - clerks, reporters, and office support staff						
Bank charges	65,000	65,012	(12)			
Juvenile and teen programs	150	152	(2)			
Administrative fees	5,000	7,809	(2,809)	251	261	(10)
Court reporters expense				43,810	42,584	1,226
Capital outlay	3,500	3,218	282			
Total Expenditures	46,000	44,957	1,043	16,119	19,426	(3,307)
	158,150	159,385	(1,235)	343,321	336,976	6,345
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	24,850	23,314	(1,536)	129,238	135,912	6,674
<b>FUND BALANCES, BEGINNING OF YEAR</b>	192,209	192,209	-	318,971	318,971	-
<b>FUND BALANCES, END OF YEAR</b>	\$ 217,059	\$ 215,523	\$ (1,536)	\$ 448,209	\$ 454,883	\$ 6,674

The accompanying notes are an integral part of the financial statements.

**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Ninth Judicial District Court, Judicial Expense Fund, have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the entity's accounting policies are described below.

**Reporting Entity**

The Judicial Expense Fund was created by Act 633 of the Regular Session of 1982, enacting Louisiana R.S. 13:996.19. The purpose of the Fund is to account for additional court costs provided by the Act and to provide for the administration and expenditure of such monies. The Judicial Expense Fund operates as a component unit of the Rapides Parish Police Jury.

In evaluating how to define the entity for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and, the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; potential to provide specific financial benefits to or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, only the operating activities of the Judicial Expense Fund are included in these financial statements.

**Fund Accounting**

The Judicial Expense Fund uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets or liabilities that are not recorded in a fund because they do not directly affect net expendable available financial resources.

The funds of the Judicial Expense Fund are classified as governmental funds. Governmental funds, in turn, are divided into separate "fund types".

Governmental funds are used to account for all or most of the general activities, including the collection and disbursement of earmarked monies (special revenue funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund. The Judicial Expense Fund has a general fund and three special revenue funds.



**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

**GOVERNMENTAL FUND TYPES**

**General Fund**

The General Fund accounts for all of the general activities not accounted for in some other fund.

**Special Revenue Funds**

**Child Support Fund**

The Child Support Fund consists of fees received for the purpose of operating the child support office.

**Families In Need of Services Fund**

The Families in Need of Services Fund consists of funds received for the purpose of providing counseling and training for families in need.

**Juvenile Drug Court Fund**

The Juvenile Drug Court Fund consists of funds received from the Louisiana Supreme Court Drug Court Office (SCDCO) for use by the Drug Court for costs of drug testing and counseling.

**ACCOUNT GROUP**

**General Fixed Assets**

Fixed assets used in governmental fund operations are accounted for in the General Fixed Assets Account Group. All additions and retirements of fixed assets are recorded in this account group.

This account group is not a fund. It is concerned with the measurement of financial position and does not involve measurement of results of operations.

**Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of the funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
DECEMBER 31, 2001

NOTES TO FINANCIAL STATEMENTS

The modified accrual basis of accounting is used by governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are court and administrative fees, collection fees, and interest revenue.

**Budgets**

The Judicial Expense Fund's General and Special Revenue Funds budgets are adopted by the District Judges. Any amendments are made by the District Judges. All annual appropriations lapse at year-end.

**Cash**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and certificates of deposit. Under state law, the Judicial Expense Fund may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**Short-Term Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "Due from other funds" or "Due to other funds" on the balance sheet. Short-term interfund loans, if any, are classified as "Interfund receivables/payables".

**Fixed Assets**

General fixed assets are not capitalized in the fund used to acquire them. Instead, capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost. Assets in the general fixed assets account group are not depreciated.

The costs of normal maintenance and repairs that do not add to the value of the asset lives are not capitalized.

Assets in the General Fixed Assets Account Group are not depreciated.

**Interfund Transactions**

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Memorandum Only - Total Column**

The total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. LEGAL COMPLIANCE - BUDGETS**

As mentioned in Note 1, the General and Special Revenue Fund budgets are adopted by the District Judges. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts contained in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. As independently elected parish officials, budgetary control is exercised by the judges at the fund level.

**3. CASH**

At December 31, 2001, the Judicial Expense Fund had cash (book balances) totaling \$644,312 in demand deposit accounts and certificates of deposit held at local financial institutions. The bank balances totaled \$660,705. A summary of collateralization of bank balances is presented below.

<i>Insured (federal deposit insurance)</i>	\$ 536,924
Uncollateralized (in accordance with GAAP - see below)	<u>123,781</u>
	\$ 660,705

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

All except \$18,464 of the uncollateralized amount shown above is secured by pledged securities with market values exceeding the required pledge amount. The securities are held in the name of the pledging agent bank in holding or custodial banks. Even though the pledged securities are considered uncollateralized under GAAP, Louisiana Revised Statutes impose a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the Judicial Expense Fund that the fiscal agent has failed to pay deposited funds upon demand.



**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

**4. RECEIVABLES**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Accounts	\$ 1,912	\$ 1,800	\$ 3,712
Interest		6,075	6,075
Intergovernmental			
Rapides Parish Police Jury	3,663		3,663
State of Louisiana	<u>2,500</u>	<u>41,742</u>	<u>44,242</u>
	\$ 8,075	\$ 49,617	\$ 57,692

**5. GENERAL FIXED ASSETS**

The following is a summary of changes in general fixed assets during the year:

	<u>Balance 01/01/01</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/01</u>
Equipment	\$ 330,380	\$ 60,046	\$ 830	\$ 389,596

**6. OPERATING LEASE**

Effective January 1, 1999, the Judicial Expense Fund entered into a contract of lease with the Rapides Parish Police Jury, for the purpose of leasing office space from the Police Jury.

The consideration for this lease is to be the payment by the Judicial Expense Fund of all labor and materials, all architectural and professional fees, all plumbing, electrical, heating, cooling, flooring and other contractual services, and all other expenses incurred in the remodeling of the office space. The title and interest in these improvements will remain with the Police Jury at the end of the lease term.

The term of this lease is for seven years, beginning January 1, 1999, and ending December 31, 2005.

As of December 31, 2001, the Judicial Expense Fund had incurred \$64,215 of improvements to this office space, of which \$61,379 was included in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended December 31, 1998 and \$2,836 for the year ended December 31, 2001. There were no expenditures incurred in 1999 or 2000.

**7. EXPENDITURES OF THE JUDICIAL EXPENSE FUND NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the office of the Judicial Expense Fund which are paid out of the funds of the Criminal Court, the Rapides Parish Police Jury, or directly by the state, in accordance with statutory requirements. Also, the general fixed assets used by the Judicial Expense Fund that are purchased with the Rapides Parish Police Jury's money are reported in the Police Jury's financial statements. General fixed assets purchased with the Judicial Expense Fund's General Fund or Special Revenue Fund revenues are reported in these financial statements.



**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
DECEMBER 31, 2001**

**NOTES TO FINANCIAL STATEMENTS**

**8. RISK MANAGEMENT**

The Ninth Judicial District Court – Judicial Expense Fund is exposed to various risks of loss related to damage to, theft of, and destruction of assets. The Rapides Parish Police Jury carries commercial insurance coverage on these assets. In addition, the Fund carries fidelity bonds on the clerks. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

**COMBINING, INDIVIDUAL FUND, AND ACCOUNT  
GROUP FINANCIAL STATEMENTS**

### **SPECIAL REVENUE FUNDS**

**Child Support Fund** – This fund consists of fees collected pursuant to the enforcement of court ordered child support agreements.

**Families in Need of Services Fund** – This fund consists of funds received for the purpose of providing counseling and training for families in need and covering operating costs of providing these services.

**Juvenile Drug Court Fund** – This fund consists of funds received from the Louisiana Supreme Court Drug Court Office (SCDCO) for drug testing and counseling.

NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
DECEMBER 31, 2001

EXHIBIT D-1

ASSETS	Child Support Fund	Families in Need of Services Fund	Juvenile Drug Court Fund	Total
Cash	\$ 465,262	\$ 1,778	\$	\$ 467,040
Receivables				
Interest	6,075			6,075
Other		1,800		1,800
Intergovernmental	<u>26,063</u>	<u>3,960</u>	<u>11,719</u>	<u>41,742</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 497,400</u></b>	<b><u>\$ 7,538</u></b>	<b><u>\$ 11,719</u></b>	<b><u>\$ 516,657</u></b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Bank overdraft	\$	\$	\$ 4,543	\$ 4,543
Accounts payable	1,500	1203		2,703
Intergovernmental payable due				
State of Louisiana	1,682			1,682
Rapides Parish Police Jury	3,077		7,185	10,262
Due to General Fund	<u>42,584</u>			<u>42,584</u>
Total Liabilities	48,843	1,203	11,728	61,774
<b>FUND EQUITY (DEFICIT)</b>				
Fund balance (Deficit) - unreserved	<u>448,557</u>	<u>6,335</u>	<u>(9)</u>	<u>454,883</u>
<b><u>TOTAL LIABILITIES AND FUND EQUITY</u></b>	<b><u>\$ 497,400</u></b>	<b><u>\$ 7,538</u></b>	<b><u>\$ 11,719</u></b>	<b><u>\$ 516,657</u></b>

The accompanying notes are an integral part of the financial statements.



NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
COMBINING STATEMENT OF REVENUE, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2001

EXHIBIT D-2

	Child Support Fund	Families in Need of Services Fund	Juvenile Drug Court Fund	Total
<b>REVENUES</b>				
Intergovernmental	\$	\$ 52,113	\$ 70,313	\$ 122,426
Collection fees	336,135			336,135
Interest	14,285	42		14,327
Total Revenues	350,420	52,155	70,313	472,888
<b>EXPENDITURES</b>				
Current				
Counseling and contract services	7,230	17,829	2,500	27,559
Insurance premium	1,151			1,151
Legal and other professional	538			538
Office supplies, etc.	7,179	3,550		10,729
Computer supplies and expense	852	525		1,377
Drug testing program		561	53,687	54,248
Travel	2,107	3,738		5,845
Telephone and internet	2,441			2,441
Training and membership fees	2,711	7785		10,496
Meeting expenses	446	2192		2,638
Operating assistance to Rapides Parish Police Jury -				-
Supplemental pay and benefits - clerks, reporters,				-
and office support staff	136,638	6,996	14,049	157,683
Bank charges	175		86	261
Administration fees	42,584			42,584
Capital outlay	15,607	3,819		19,426
Total Expenditures	219,659	46,995	70,322	336,976
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	130,761	5,160	(9)	135,912
<b>FUND BALANCES, BEGINNING OF YEAR</b>	317,796	1,175		318,971
<b><u>FUND BALANCES (DEFICIT), END OF YEAR</u></b>	<u>\$ 448,557</u>	<u>\$ 6,335</u>	<u>\$ (9)</u>	<u>\$ 454,883</u>

The accompanying notes are an integral part of the financial statements.

NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
CHILD SUPPORT FUND  
YEAR ENDED DECEMBER 31, 2001

EXHIBIT D-3

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Collection fees	\$ 335,528	\$ 336,135	\$ 607
Interest	19,198	14,285	(4,913)
Total Revenues	354,726	350,420	(4,306)
<b>EXPENDITURES</b>			
Current			
Contract services	5,552	7,230	(1,678)
Insurance premiums	1,155	1,151	4
Legal and other professional	538	538	-
Office supplies, etc.	8,910	7,179	1,731
Computer supplies and expense	2,359	852	1,507
Travel	2,110	2,107	3
Telephone and internet	2,700	2,441	259
Training and membership fees	2,712	2,711	1
Meeting expense	450	446	4
Operating assistance to Rapides Parish Police Jury - Supplemental pay and benefits - clerks, reporters, and office support staff	140,400	136,638	3,762
Bank charges	167	175	(8)
Administrative fees	43,810	42,584	1,226
Capital outlay	14,619	15,607	(988)
Total Expenditures	225,482	219,659	5,823
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	129,244	130,761	1,517
<b>FUND BALANCE, BEGINNING OF YEAR</b>	317,796	317,796	-
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 447,040</u>	<u>\$ 448,557</u>	<u>\$ 1,517</u>

The accompanying notes are an integral part of the financial statements.

NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
FAMILIES IN NEED OF SERVICES  
YEAR ENDED DECEMBER 31, 2001

EXHIBIT D-4

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental	\$ 47,520	\$ 52,113	\$ 4,593
Interest		42	42
Total Revenues	<u>47,520</u>	<u>52,155</u>	<u>4,635</u>
<b>EXPENDITURES</b>			
Current			
Counseling and contract services	18,200	17,829	371
Computer supplies and expenses		525	(525)
Office supplies, etc.	4,400	3,550	850
Drug testing program		561	(561)
Travel	2,000	3,738	(1,738)
Training and membership fees	10,320	7,785	2,535
Operating assistance to Rapides Parish			
Police Jury-supplemental pay and benefits- clerks, reporters, and office support staff	8,100	6,996	1,104
Meeting expenses	3,000	2,192	808
Capital outlay	<u>1,500</u>	<u>3,819</u>	<u>(2,319)</u>
Total Expenditures	<u>47,520</u>	<u>46,995</u>	<u>525</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	5,160	5,160
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>1,175</u>	<u>1,175</u>	<u>-</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 1,175</u>	<u>\$ 6,335</u>	<u>\$ 5,160</u>

The accompanying notes are an integral part of the financial statements.

NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
JUVENILE DRUG COURT FUND  
YEAR ENDED DECEMBER 31, 2001

EXHIBIT D-5

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental	\$ 70,313	\$ 70,313	\$ -
<b>EXPENDITURES</b>			
Counseling and contract services	2,500	2,500	-
Drug testing program	53,687	53,687	-
Operating assistance to Rapides Parish			
Police Jury-supplemental pay and benefits-	14,048	14,049	(1)
Bank charges	<u>84</u>	<u>86</u>	<u>(2)</u>
Total Expenditures	<u>70,319</u>	<u>70,322</u>	<u>(3)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(6)	(9)	(3)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCE (DEFICIT), END OF YEAR</u></b>	<u>\$ (6)</u>	<u>\$ (9)</u>	<u>\$ (3)</u>

The accompanying notes are an integral part of the financial statements.



**GENERAL FIXED ASSETS ACCOUNT GROUP**

**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE  
DECEMBER 31, 2001**

**EXHIBIT F-1**

**GENERAL FIXED ASSETS**

Office furniture and equipment	<u>\$ 389,596</u>
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**INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE**

General Fund	\$ 284,287
Special Revenue Funds	<u>105,309</u>

<b><u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u></b>	<b><u>\$ 389,596</u></b>
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The accompanying notes are an integral part of the financial statements.

**OTHER REPORT REQUIRED BY  
GOVERNMENT AUDITING STANDARDS AND  
LOUISIANA GOVERNMENTAL AUDIT GUIDE**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS AND COMBINING, INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***





PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS AND COMBINING, INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Judges of Ninth Judicial District Court  
Judicial Expense Fund

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2001, and have issued our report thereon dated May 28, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Judicial Expense Fund's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instances of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings questioned costs as finding 01-03.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Judicial Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Fund's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as findings 01-01 and 01-02.

MARVIN A. JUNEAU, C.P.A.  
H. FRED RANDOW, C.P.A.  
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.  
ROBERT W. DYORAK, C.P.A.  
REBECCA D. MORRIS, C.P.A.

MICHAEL A. JUNEAU, C.P.A.  
JAMES M. BALLARD, C.P.A.  
E. PAUL HODD, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

Judges of Ninth Judicial District Court  
Judicial Expense Fund

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions listed above are not material weaknesses.

This report is intended solely for the information and use of management for Judicial Expense Fund and Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

May 28, 2002

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2001

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? \_\_\_\_\_yes        X  no

Reportable conditions identified that are not considered to be material weaknesses?   X  yes      \_\_\_\_\_none reported

Noncompliance material to financial statements noted?   X  yes      \_\_\_\_\_no

*Management's Corrective Action Plan* See Attached

*Management's Summary Schedule of Prior Audit Findings* See Attached

*Memorandum of Other Comments and Recommendations* Not Applicable

*Federal Awards* Not Applicable

**SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED UNDER GOVERNMENT AUDITING STANDARDS**

**FINDING 01-01 – BANK RECONCILIATIONS**

**Criteria:** The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

**Condition:** Monthly bank reconciliation reports for the Judicial General Expense and Families in Need of Services funds are not being properly reconciled to the cash receipts and expenditures report maintained for these funds.

**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2001**

**Recommendation:** We recommend that all bank accounts be properly reconciled on a monthly basis, and that these reconciliations be retained.

**MANAGEMENT'S RESPONSE:** See Management's Corrective Action Plan

**FINDING 01-02 – RECONCILIATION OF ITEMIZED CATEGORY REPORTS**

**Condition:** Itemized Category Reports used to summarize receipts and expenditures, are not being properly reconciled to the cash receipts and expenditures reports maintained for the various funds.

**Recommendation:** We recommend that the Itemized Category Reports be reconciled at least quarterly with cash receipts and expenditures reports.

**MANAGEMENT'S RESPONSE:** See Management's Corrective Action Plan

**FINDING 01-03 - UNCOLLATERALIZED BANK DEPOSITS**

**Criteria:** State law requires that bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

**Condition:** At year end, bank balances in the amount of \$18,464 were not secured by federal deposit insurance or pledged securities.

**Recommendation:** We recommend that the amount of federal deposit insurance and pledged securities be reviewed each month and compared to the bank balances to insure the bank balances are adequately secured.

**MANAGEMENT'S RESPONSE:** See Management's Corrective Action Plan



**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2001**

Ninth Judicial District Court, Judicial Expense Fund, respectfully submits the following corrective action plan for the year ended December 31, 2001.

Independent Public Accounting Firm:

Payne, Moore, & Herrington, LLP  
P. O. Box 13200  
Alexandria, LA 71315-3200

Audit period: January 1, 2001 to December 31, 2001

The findings from the December 31, 2001, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the report.

**FINDING 01-01 – BANK RECONCILIATIONS**

Contact person responsible for corrective action: Judge Ryland.

Corrective action planned: We believe the reportable condition is not a material weakness.

Monthly reconciliation of all bank accounts will be prepared and properly reconciled to the cash receipts and expenditures report.

Anticipated completion date: June 30, 2002.

**FINDING 01-02 – RECONCILIATION OF ITEMIZED CATEGORY REPORTS**

Contact person responsible for corrective action: Judge Ryland.

Corrective action planned: We believe the reportable condition is not a material weakness.

Itemized Category Reports will be reconciled at least quarterly with the cash receipts and expenditures report.

Anticipated completion date: June 30, 2002.

**FINDING 01-03 - UNCOLLATERALIZED BANK DEPOSITS**

Contact person responsible for corrective action: Judge Ryland.

Corrective action planned: The amount of federal deposit insurance and pledged securities will be reviewed at least monthly to insure the bank balances are adequately secured.

Anticipated completion date: June 30, 2002.



**NINTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MANAGEMENT'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2001**

**FINDING 00-01 BANK RECONCILIATION**

Status: Unresolved. See Finding 01-01.